

## Fill in this information to identify the case:

United States Bankruptcy Court for the:

District of Delaware

(State)

Case number (If known): Chapter 11

 Check if this is an amended filing

## Official Form 201

**Voluntary Petition for Non-Individuals Filing for Bankruptcy**

06/24

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name	Seawind Development Corp.								
2. All other names debtor used in the last 8 years									
Include any assumed names, trade names, and <i>doing business as</i> names									
3. Debtor's federal Employer Identification Number (EIN)	2	6	4	7	2	7	3	7	2
4. Debtor's address	Principal place of business					Mailing address, if different from principal place of business			
	2710 Silverside Road								
	Number	Street				Number	Street		
						P.O. Box			
	Wilmington	DE	19810			City	State	ZIP Code	
	City	State	ZIP Code						
						Location of principal assets, if different from principal place of business			
						Number	Street		
						City	State	ZIP Code	
5. Debtor's website (URL)									

Debtor	Seawind Development Corp.		Case number (if known) _____
Name _____			
<b>6. Type of debtor</b>		<input checked="" type="checkbox"/> Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) <input type="checkbox"/> Partnership (excluding LLP) <input type="checkbox"/> Other. Specify: _____	
<b>7. Describe debtor's business</b>		<p>A. Check one:</p> <input type="checkbox"/> Health Care Business (as defined in 11 U.S.C. § 101(27A)) <input type="checkbox"/> Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B)) <input type="checkbox"/> Railroad (as defined in 11 U.S.C. § 101(44)) <input type="checkbox"/> Stockbroker (as defined in 11 U.S.C. § 101(53A)) <input type="checkbox"/> Commodity Broker (as defined in 11 U.S.C. § 101(6)) <input type="checkbox"/> Clearing Bank (as defined in 11 U.S.C. § 781(3)) <input checked="" type="checkbox"/> None of the above	
		<p>B. Check all that apply:</p> <input type="checkbox"/> Tax-exempt entity (as described in 26 U.S.C. § 501) <input type="checkbox"/> Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3) <input type="checkbox"/> Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))	
		<p>C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <a href="http://www.uscourts.gov/four-digit-national-association-naics-codes">http://www.uscourts.gov/four-digit-national-association-naics-codes</a>.</p> <p style="text-align: center;"><u>3</u> <u>3</u> <u>6</u> <u>4</u></p>	
<b>8. Under which chapter of the Bankruptcy Code is the debtor filing?</b>		<p>Check one:</p> <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11. Check all that apply:	
		<input checked="" type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725 (amount subject to adjustment on 4/01/25 and every 3 years after that). <input checked="" type="checkbox"/> The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B). <input checked="" type="checkbox"/> The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and it chooses to proceed under Subchapter V of Chapter 11. <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b). <input type="checkbox"/> The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the <i>Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11</i> (Official Form 201A) with this form. <input type="checkbox"/> The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2. <input type="checkbox"/> Chapter 12	
<b>9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?</b>		<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. District _____ When _____ Case number _____ District _____ When _____ Case number _____ District _____ When _____ Case number _____	
If more than 2 cases, attach a separate list.		District _____ When _____ Case number _____ District _____ When _____ Case number _____ District _____ When _____ Case number _____	

Debtor	Seawind Development Corp. Name		Case number (if known)	
<b>10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?</b> List all cases. If more than 1, attach a separate list.		<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Debtor <u>Seawind, LLC</u> Relationship <u>Affiliate</u> District <u>Delaware</u> When <u>09/16/2024</u> Case number, if known _____ MM / DD / YYYY		
<b>11. Why is the case filed in this district?</b> <i>Check all that apply:</i> <input checked="" type="checkbox"/> Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district. <input type="checkbox"/> A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.				
<b>12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?</b>		<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed. <b>Why does the property need immediate attention?</b> (Check all that apply.) <input type="checkbox"/> It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety. What is the hazard? _____ <input type="checkbox"/> It needs to be physically secured or protected from the weather. <input type="checkbox"/> It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options). <input type="checkbox"/> Other _____		
<b>Where is the property?</b> Number _____ Street _____ _____ City _____ State ZIP Code _____				
<b>Is the property insured?</b> <input type="checkbox"/> No <input type="checkbox"/> Yes. Insurance agency _____ Contact name _____ Phone _____				
<b>Statistical and administrative information</b>				
<b>13. Debtor's estimation of available funds</b>		<i>Check one:</i> <input checked="" type="checkbox"/> Funds will be available for distribution to unsecured creditors. <input type="checkbox"/> After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.		
<b>14. Estimated number of creditors</b>		<input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> More than 100,000

Debtor	Seawind Development Corp. Name			Case number (if known)												
<b>15. Estimated assets</b> <table border="0"> <tr> <td><input type="checkbox"/> \$0-\$50,000</td> <td><input type="checkbox"/> \$1,000,001-\$10 million</td> <td><input type="checkbox"/> \$500,000,001-\$1 billion</td> </tr> <tr> <td><input type="checkbox"/> \$50,001-\$100,000</td> <td><input type="checkbox"/> \$10,000,001-\$50 million</td> <td><input type="checkbox"/> \$1,000,000,001-\$10 billion</td> </tr> <tr> <td><input type="checkbox"/> \$100,001-\$500,000</td> <td><input type="checkbox"/> \$50,000,001-\$100 million</td> <td><input type="checkbox"/> \$10,000,000,001-\$50 billion</td> </tr> <tr> <td><input checked="" type="checkbox"/> \$500,001-\$1 million</td> <td><input type="checkbox"/> \$100,000,001-\$500 million</td> <td><input type="checkbox"/> More than \$50 billion</td> </tr> </table>					<input type="checkbox"/> \$0-\$50,000	<input type="checkbox"/> \$1,000,001-\$10 million	<input type="checkbox"/> \$500,000,001-\$1 billion	<input type="checkbox"/> \$50,001-\$100,000	<input type="checkbox"/> \$10,000,001-\$50 million	<input type="checkbox"/> \$1,000,000,001-\$10 billion	<input type="checkbox"/> \$100,001-\$500,000	<input type="checkbox"/> \$50,000,001-\$100 million	<input type="checkbox"/> \$10,000,000,001-\$50 billion	<input checked="" type="checkbox"/> \$500,001-\$1 million	<input type="checkbox"/> \$100,000,001-\$500 million	<input type="checkbox"/> More than \$50 billion
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<input checked="" type="checkbox"/> \$500,001-\$1 million	<input type="checkbox"/> \$100,000,001-\$500 million	<input type="checkbox"/> More than \$50 billion														
<b>16. Estimated liabilities</b> <table border="0"> <tr> <td><input type="checkbox"/> \$0-\$50,000</td> <td><input type="checkbox"/> \$1,000,001-\$10 million</td> <td><input type="checkbox"/> \$500,000,001-\$1 billion</td> </tr> <tr> <td><input type="checkbox"/> \$50,001-\$100,000</td> <td><input type="checkbox"/> \$10,000,001-\$50 million</td> <td><input type="checkbox"/> \$1,000,000,001-\$10 billion</td> </tr> <tr> <td><input type="checkbox"/> \$100,001-\$500,000</td> <td><input type="checkbox"/> \$50,000,001-\$100 million</td> <td><input type="checkbox"/> \$10,000,000,001-\$50 billion</td> </tr> <tr> <td><input checked="" type="checkbox"/> \$500,001-\$1 million</td> <td><input type="checkbox"/> \$100,000,001-\$500 million</td> <td><input type="checkbox"/> More than \$50 billion</td> </tr> </table>					<input type="checkbox"/> \$0-\$50,000	<input type="checkbox"/> \$1,000,001-\$10 million	<input type="checkbox"/> \$500,000,001-\$1 billion	<input type="checkbox"/> \$50,001-\$100,000	<input type="checkbox"/> \$10,000,001-\$50 million	<input type="checkbox"/> \$1,000,000,001-\$10 billion	<input type="checkbox"/> \$100,001-\$500,000	<input type="checkbox"/> \$50,000,001-\$100 million	<input type="checkbox"/> \$10,000,000,001-\$50 billion	<input checked="" type="checkbox"/> \$500,001-\$1 million	<input type="checkbox"/> \$100,000,001-\$500 million	<input type="checkbox"/> More than \$50 billion
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### Request for Relief, Declaration, and Signatures

**WARNING --** Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature of authorized representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 09/17/2024  
MM / DD / YYYY

/s/ Terry Silva

Signature of authorized representative of debtor

Title Managing Member

Estate of Richard Silva by Terry Silva

Printed name

**18. Signature of attorney**

/s/ Kevin S. Mann

Signature of attorney for debtor

Date 09/17/2024

MM / DD / YYYY

Kevin S. Mann

Printed name  
Cross & Simon, LLC

Firm name  
1105 N. Market Street, Suite 901

Number Street  
Wilmington

DE 19801

City

State DE ZIP Code 19801

302-777-4200

Email address kmann@crosslaw.com

Contact phone

Email address

4576

DE

Bar number

State

Form 1120-S

Department of the Treasury  
Internal Revenue Service

## U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

- Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
- Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

2020

For calendar year 2020 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

A S election effective date  4/21/2009	TYPE OR PRINT	Name  SEAWIND DEVELOPMENT CORP.	D Employer identification number  26-4727372
B Business activity code number (see instructions)  541700		Number, street, and room or suite no. If a P.O. box, see instructions.  2710 SILVERSIDE ROAD	
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town  WILMINGTON	
Foreign country name  Foreign province/state/county		Foreign postal code  \$ 1,974,730	

G Is the corporation electing to be an S corporation beginning with this tax year?  Yes  No If "Yes," attach Form 2553 if not already filedH Check if: (1)  Final return (2)  Name change (3)  Address change (4)  Amended return (5)  S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year \_\_\_\_\_ ► 1

J Check if corporation: (1)  Aggregated activities for section 465 at-risk purposes (2)  Grouped activities for section 469 passive activity purposes

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales . . . . .	1a	0	
	b Returns and allowances . . . . .	1b		
	c Balance. Subtract line 1b from line 1a . . . . .	1c		
	2 Cost of goods sold (attach Form 1125-A) . . . . .	2		
	3 Gross profit. Subtract line 2 from line 1c . . . . .	3		
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797) . . . . .	4		
5 Other income (loss) (see instructions—attach statement) . . . . .	5			
6 Total income (loss). Add lines 3 through 5 . . . . .	6	0		
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions — attach Form 1125-E) . . . . .	7		
	8 Salaries and wages (less employment credits) . . . . .	8		
	9 Repairs and maintenance . . . . .	9		
	10 Bad debts . . . . .	10		
	11 Rents . . . . .	11		
	12 Taxes and licenses . . . . .	12		
	13 Interest (see instructions) . . . . .	13		
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562) . . . . .	14		
	15 Depletion (Do not deduct oil and gas depletion.) . . . . .	15		
	16 Advertising . . . . .	16		
	17 Pension, profit-sharing, etc., plans . . . . .	17		
	18 Employee benefit programs . . . . .	18		
	19 Other deductions (attach statement) . . . . .	19		
	20 Total deductions. Add lines 7 through 19 . . . . .	20	0	
	21 Ordinary business income (loss). Subtract line 20 from line 6 . . . . .	21	0	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions) . . . . .	22a	0	
	b Tax from Schedule D (Form 1120-S) . . . . .	22b		
	c Add lines 22a and 22b (see instructions for additional taxes) . . . . .	22c		
	23a 2020 estimated tax payments and 2019 overpayment credited to 2020 . . . . .	23a		
	b Tax deposited with Form 7004 . . . . .	23b		
	c Credit for federal tax paid on fuels (attach Form 4136) . . . . .	23c		
	d Reserved for future use . . . . .	23d		
	e Add lines 23a through 23d . . . . .	23e		0
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . . ► <input type="checkbox"/>	24		
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed . . . . .	25		0
26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid . . . . .	26	0		
27 Enter amount from line 26: Credited to 2021 estimated tax ► Refunded ► 27	27	0		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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Sign Here	Signature of officer	Date	Title	
Paid Preparer Use Only	Print/Type preparer's name  ANTHONY J MASCHERINO	Preparer's signature	Date 9/3/2021	Check <input checked="" type="checkbox"/> if self-employed PTIN P00507588
	Firm's name ► ANTHONY J. MASCHERINO, CPA		Firm's EIN ► 23-2378643	
	Firm's address ► 341 E. LANCASTER AVE.		Phone no. (610) 269-6833	
	City DOWNTONTOWN	State PA	ZIP code 19335	

For Paperwork Reduction Act Notice, see separate instructions.

HTA

Form 1120-S (2020)

**Schedule B Other Information (see instructions)**

1	Check accounting method:	a <input type="checkbox"/> Cash	b <input checked="" type="checkbox"/> Accrual		Yes	No
		c <input type="checkbox"/> Other (specify)	►			
2	See the instructions and enter the:	a Business activity ► AIRCRAFT R&D	b Product or service ► RESEARCH & DEVELOPMENT			
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation				X	
4	At the end of the tax year, did the corporation:	a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below				X
		(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					X
		(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.					X
	(i) Total shares of restricted stock	►				
	(ii) Total shares of non-restricted stock	►				
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.					X
	(i) Total shares of stock outstanding at the end of the tax year	►				
	(ii) Total shares of stock outstanding if all instruments were exercised	►				
6	Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?					X
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.				► <input type="checkbox"/>	
8	If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions				► \$	
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions					X
10	Does the corporation satisfy one or more of the following? See instructions					X
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.					
b	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.					
c	The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990.					
11	Does the corporation satisfy both of the following conditions?					X
a	The corporation's total receipts (see instructions) for the tax year were less than \$250,000.					
b	The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.					

<b>Schedule B Other Information (see instructions) (continued)</b>		<b>Yes</b>	<b>No</b>
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? . . . . .		X
	If "Yes," enter the amount of principal reduction . . . . .	► \$	
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions . . . . .		X
14a	Did the corporation make any payments in 2020 that would require it to file Form(s) 1099? . . . . .		X
b	If "Yes," did the corporation file or will it file required Form(s) 1099? . . . . .		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? . . . . .	► \$	X
	If "Yes," enter the amount from Form 8996, line 15 . . . . .		

<b>Schedule K Shareholders' Pro Rata Share Items</b>		<b>Total amount</b>
1	Ordinary business income (loss) (page 1, line 21) . . . . .	1
2	Net rental real estate income (loss) (attach Form 8825) . . . . .	2
3a	Other gross rental income (loss) . . . . .	3a
b	Expenses from other rental activities (attach statement) . . . . .	3b
c	Other net rental income (loss). Subtract line 3b from line 3a . . . . .	3c 0
4	Interest income . . . . .	4
5	Dividends: a Ordinary dividends . . . . .	5a
	b Qualified dividends . . . . .	5b
6	Royalties . . . . .	6
7	Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) . . . . .	7
8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) . . . . .	8a
b	Collectibles (28%) gain (loss) . . . . .	8b
c	Unrecaptured section 1250 gain (attach statement) . . . . .	8c
9	Net section 1231 gain (loss) (attach Form 4797) . . . . .	9
10	Other income (loss) (see instructions) . . . . . Type ►	10
11	Section 179 deduction (attach Form 4562) . . . . .	11
12a	Charitable contributions . . . . .	12a
b	Investment interest expense . . . . .	12b
c	Section 59(e)(2) expenditures . . . . . Type ►	12c
d	Other deductions (see instructions) . . . . . Type ►	12d
13a	Low-income housing credit (section 42(j)(5)) . . . . .	13a
b	Low-income housing credit (other) . . . . .	13b
c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) . . . . .	13c
d	Other rental real estate credits (see instructions) . . . Type ►	13d
e	Other rental credits (see instructions) . . . Type ►	13e
f	Biofuel producer credit (attach Form 6478) . . . . .	13f
g	Other credits (see instructions) . . . Type ►	13g
14a	Name of country or U.S. possession ►	
b	Gross income from all sources . . . . .	14b
c	Gross income sourced at shareholder level . . . . .	14c
	Foreign gross income sourced at corporate level	
d	Reserved for future use . . . . .	14d
e	Foreign branch category . . . . .	14e
f	Passive category . . . . .	14f
g	General category . . . . .	14g
h	Other (attach statement) . . . . .	14h
	Deductions allocated and apportioned at shareholder level	
i	Interest expense . . . . .	14i
j	Other . . . . .	14j
	Deductions allocated and apportioned at corporate level to foreign source income	
k	Reserved for future use . . . . .	14k
l	Foreign branch category . . . . .	14l
m	Passive category . . . . .	14m
n	General category . . . . .	14n
o	Other (attach statement) . . . . .	14o
	Other information	
p	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . . ►	14p
q	Reduction in taxes available for credit (attach statement) . . . . .	14q
r	Other foreign tax information (attach statement)	

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment . . . . .	15a
	b Adjusted gain or loss . . . . .	15b
	c Depletion (other than oil and gas) . . . . .	15c
	d Oil, gas, and geothermal properties—gross income . . . . .	15d
	e Oil, gas, and geothermal properties—deductions . . . . .	15e
	f Other AMT items (attach statement) . . . . .	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income . . . . .	16a
	b Other tax-exempt income . . . . .	16b
	c Nondeductible expenses . . . . .	16c
	d Distributions (attach statement if required) (see instructions) . . . . .	16d
	e Repayment of loans from shareholders . . . . .	16e
Other Information	17a Investment income . . . . .	17a
	b Investment expenses . . . . .	17b
	c Dividend distributions paid from accumulated earnings and profits . . . . .	17c
	d Other items and amounts (attach statement) . . . . .	
Reconciliation	18 Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p . . . . .	18 0

Schedule L Balance Sheets per Books		Beginning of tax year	End of tax year		
	Assets	(a)	(b)	(c)	(d)
1	Cash . . . . .		1,165		1,165
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .		0		0
3	Inventories . . . . .				
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach statement) . . . . .		1,973,565		1,973,565
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach statement) . . . . .				
10a	Buildings and other depreciable assets . . . . .				
b	Less accumulated depreciation . . . . .		0		0
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .		0		0
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .		0		0
14	Other assets (attach statement) . . . . .				
15	Total assets . . . . .		1,974,730		1,974,730
Liabilities and Shareholders' Equity					
16	Accounts payable . . . . .				
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach statement) . . . . .				
19	Loans from shareholders . . . . .		2,823,197		2,823,197
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities (attach statement) . . . . .		1,351,641		1,351,641
22	Capital stock . . . . .		10,000		10,000
23	Additional paid-in capital . . . . .		100		100
24	Retained earnings . . . . .		( 2,210,208)		( 2,210,208)
25	Adjustments to shareholders' equity (attach statement) . . . . .				
26	Less cost of treasury stock . . . . .				
27	Total liabilities and shareholders' equity . . . . .		1,974,730		1,974,730

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books . . . . .		5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) . . . . .		a Tax-exempt interest \$ . . . . .	0
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
a Depreciation \$ . . . . .		Depreciation \$ . . . . .	0
b Travel and entertainment \$ . . . . .		a . . . . .	0
4 Add lines 1 through 3 . . . . .	0	7 Add lines 5 and 6 . . . . .	0
	0	8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4 . . . . .	0

**Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account (see instructions)**

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year . . . . .	-2,210,208			
2 Ordinary income from page 1, line 21 . . . . .				
3 Other additions . . . . .				
4 Loss from page 1, line 21 . . . . .				
5 Other reductions . . . . .				
6 Combine lines 1 through 5 . . . . .	-2,210,208	0	0	0
7 Distributions . . . . .				
8 Balance at end of tax year. Subtract line 7 from line 6 . . . . .	-2,210,208	0	0	0

**Schedule K-1  
(Form 1120-S)**
Department of the Treasury  
Internal Revenue Service**2020**

For calendar year 2020, or tax year

beginning  ending 
**Shareholder's Share of Income, Deductions,  
Credits, etc.**

► See separate instructions.

**Part I Information About the Corporation**
**A** Corporation's employer identification number  
26-4727372

**B** Corporation's name, address, city, state, and ZIP code

SEAWIND DEVELOPMENT CORP.  
2710 SILVERSIDER ROAD  
WILMINGTON, DE 19810

**C** IRS Center where corporation filed return  
e-file

**Part II Information About the Shareholder**
**D** Shareholder's identifying number      Shareholder: 1  
83-6664548

**E** Shareholder's name, address, city, state, and ZIP code

RICHARD F SILVA ESTATE  
P.O. BOX 291  
CLAYMONT, DE 19703

**F** Current year allocation percentage . . . . . 100.000000 %

**G** Shareholder's number of shares

Beginning of tax year . . . . .

End of tax year . . . . .

**H** Loans from shareholder
Beginning of tax year . . . . . \$ End of tax year . . . . . \$ 

<b>Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items</b>			
<b>1</b>	Ordinary business income (loss)	<b>13</b>	Credits
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Foreign transactions
<b>6</b>	Royalties		
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)		
<b>10</b>	Other income (loss)	<b>15</b>	Alternative minimum tax (AMT) items
<b>11</b>	Section 179 deduction	<b>16</b>	Items affecting shareholder basis
<b>12</b>	Other deductions		
<b>18</b>	<input type="checkbox"/> More than one activity for at-risk purposes*		
<b>19</b>	<input type="checkbox"/> More than one activity for passive activity purposes*		
* See attached statement for additional information.			

For IRS Use Only

**7004**(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service**Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns**

OMB No. 1545-0233

► File a separate application for each return.

► Go to [www.irs.gov/Form7004](http://www.irs.gov/Form7004) for instructions and the latest information.

<b>Print or Type</b>	Name  SEAWIND DEVELOPMENT CORP.	Identifying number  26-4727372
	Number, street, and room or suite no. (If P.O. box, see instructions.)  2710 SILVERSIDE ROAD	
	City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)  WILMINGTON, DE 19810	

**Note:** File request for extension by the due date of the return. See instructions before completing this form.**Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.**

1 Enter the form code for the return listed below that this application is for . . . . . 25

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

**Part II All Filers Must Complete This Part**

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here . . . . . ►

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here . . . . . ►

If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . . . . . ►

5a The application is for calendar year 20 20 , or tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

b **Short tax year.** If this tax year is less than 12 months, check the reason:

Change in accounting period     Consolidated return to be filed     Initial return     Final return  
 Other (See instructions—attach explanation.)

6 Tentative total tax . . . . .	6	0
7 Total payments and credits. See instructions . . . . .	7	0
8 Balance due. Subtract line 7 from line 6. See instructions . . . . .	8	0

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

HTA

Form 7004 (Rev. 12-2018)

**Line 6, Sch L (1120S) - Other Current Assets**

		Beginning	End
1	Loan Receivable - Aero Dev (Can)	1 465,463	465,463
2	Loan Receivable - ADC	2 46	46
3	Loan Receivable - Sea Air Composites	3 1,447,135	1,447,135
4	Seawind LLC	4 60,921	60,921
5	Total other current assets	5 1,973,565	1,973,565

**Line 21, Sch L (1120S) - Other Liabilities**

		Beginning	End
1	Loan Payable - Others	1 1,351,641	1,351,641
2	Total other liabilities	2 1,351,641	1,351,641

2006013748

PA-20S/PA-65  
(06-20) (Page 1 of 3)2020 Pennsylvania  
PA S Corporation/Partnership Information Return  
ENTER ONE LETTER OR NUMBER IN EACH BOX.Filing Status: PA-20S Y PA-65 N P-S KOZ N  
264727372 C 1000056061 541700 Y Inactive

SEAWIND DEVELOPMENT CORP

Fiscal Year: N Short Year: N

2710 SILVERSIDE ROAD

WILMINGTON DE 19810

Extension Requested	N
Initial Year	N
Final Return	N
FEIN/Name/Address Change	N
Amended Information Return	N
Method of Accounting: A=Accrual, C=Cash, O=Other, Describe	A
Date activity began in PA	04212009

## SECTION I. Total Taxable Business Income (Loss) from Operations Everywhere

- 1a Taxable Business Income (Loss) from Operations Everywhere
- 1b Share of Business Income (Loss) from All Other Entities
- 1c Total Income (Loss). Add Line 1a and Line 1b
- 1d Previously Disallowed CNI Deductions - PA S Corporations only
- 1e Total Adjusted Business Income (Loss). Subtract Line 1d from Line 1c

1a	<input type="checkbox"/>
1b	<input type="checkbox"/>
1c	<input type="checkbox"/>
1d	<input type="checkbox"/>
1e	<input type="checkbox"/>

## SECTION II. Apportioned/Allocated PA - Taxable Business Income (Loss)

- 2 Net Business Income (Loss)  
(2a = Outside PA) (2e = PA Source)
- 2 Share of Business Income (Loss) from Other Entities  
(2b = Outside PA) (2f = PA Source)
- 2 Previously Disallowed PA Source CNI Deductions - PA S Corporations only  
(2c = Outside PA) (2g = PA Source)
- 2 Calculate Adjusted/Apportioned Net Business Income (Loss)  
(2d = Outside PA) (2h = PA Source)

2a	<input type="checkbox"/>
2e	<input type="checkbox"/>
2b	<input type="checkbox"/>
2f	<input type="checkbox"/>
2c	<input type="checkbox"/>
2g	<input type="checkbox"/>
2d	<input type="checkbox"/>
2h	<input type="checkbox"/>

## SECTION III. Allocated Other PA PIT Income (Loss)

- 3 Interest Income from PA Schedule A
- 4 Dividend Income from PA Schedule B
- 5 Net Gain (Loss) from PA Schedule D  
(5a = Outside PA) (5b = PA Source)
- 6 Rent/Royalty Net Income (Loss) from PA Schedule M, Part B  
(6a = Outside PA) (6b = PA Source)
- 7 Estates or Trusts Income from PA Schedule J  
(7a = Outside PA) (7b = PA Source)
- 8 Gambling and Lottery Winnings (Loss) from PA Schedule T  
(8a = Outside PA) (8b = PA Source)
- 9 Total Other PA PIT Income (Loss)

3	<input type="checkbox"/>
4	<input type="checkbox"/>
5a	<input type="checkbox"/>
5b	<input type="checkbox"/>
6a	<input type="checkbox"/>
6b	<input type="checkbox"/>
7a	<input type="checkbox"/>
7b	<input type="checkbox"/>
8a	<input type="checkbox"/>
8b	<input type="checkbox"/>
9	<input type="checkbox"/>

SUBMIT ALL SUPPORTING SCHEDULES



2006013748

EC	OFFICIAL USE ONLY	FC
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Written Consent of the Board of Directors  
of  
SEAWIND DEVELOPMENT, CORP.**

The undersigned, being all directors of Seawind Development, Corp. (the “Company”), does hereby consent to and adopt the following resolutions as the action of the Company:

**Approval and Authorization of Filings Under Chapter 11 of the U.S. Bankruptcy Code**

**WHEREAS**, the Directors have determined that it is in the best interest of the Company, its creditors, and other interested parties to file a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”).

**NOW, THEREFORE, BE IT RESOLVED**, that the Company is authorized to file a petition for relief under Chapter 11 of the U.S. Bankruptcy Code in any United States Bankruptcy Court in any jurisdiction where such a filing would be proper (the “Bankruptcy Court”);

**FURTHER RESOLVED**, that Terry Silva is authorized and empowered to execute on behalf of the Company a petition for relief under Chapter 11 of the Bankruptcy Code and to file such a petition in the Bankruptcy Court, and to execute any affidavits, forms, schedules, applications or any other pleadings or documents which are necessary or appropriate;

**FURTHER RESOLVED**, that Terry Silva is authorized to retain on behalf of the Company the law firm of Cross & Simon, LLC as bankruptcy counsel upon such terms and conditions as he shall approve, to render legal services to and to represent, the Company in connection with such Chapter 11 proceedings and other related matters in connection therewith;

**General Authority**

**RESOLVED**, that any and all actions heretofore taken by Terry Silva in connection with the transactions or objectives approved in any or all of the foregoing resolutions, and all transactions related thereto, are hereby approved, ratified and confirmed in all respects;

**FURTHER RESOLVED**, that Terry Silva is hereby authorized and directed, in the Company’s name and on its behalf, to take or cause to be taken any and all such additional action or actions as, in the judgment of the officer or officers taking or causing such action or actions, may appear desirable or appropriate to carry out the purposes of the foregoing resolutions.

IN WITNESS THEREOF, this written consent has been executed by the undersigned Directors of the Company effective as of the 17th day of September, 2024.

*/s/ Terry Silva*  
Terry Silva, Sole Director

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re  
SEAWIND DEVELOPMENT CORP.,  
Debtor.

Chapter 11  
(Subchapter V)  
Case No. \_\_\_\_\_

**STATEMENT OF CORPORATE OWNERSHIP**

I, Terry Silva, President of Seawind Development, Corp., named as the debtor in this case (the “Debtor”), hereby state pursuant to Fed. R. Bankr. P. 1007(a)(1) that no company directly or indirectly owns 10% or more of any class of the Debtor’s equity interests.

Date: September 17, 2024

/s/ Terry Silva  
Terry Silva, President

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re  
SEAWIND DEVELOPMENT CORP.,  
Debtor.

Chapter 11  
(Subchapter V)  
Case No. \_\_\_\_\_

**STATEMENT PURSUANT TO 11 U.S.C. § 1116(1)(B)**

I, Terry Silva, Executrix of the Estate of Richard Silva, Managing Member of Seawind Development Corp., hereby state, pursuant to 11 U.S.C. § 1116(1)(B), that Seawind Development Corp. does not have a balance sheet, statement of operations, or cash-flow statement. Seawind Development Corp.'s most recent federal income tax return is attached to Seawind Development Corp.'s Voluntary Petition.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Date: September 17, 2024

/s/ Terry Silva  
Terry Silva, Executrix of the Estate of Richard Silva

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re  
SEAWIND DEVELOPMENT CORP.,  
Debtor.

Chapter 11  
(Subchapter V)  
Case No. \_\_\_\_\_

**DECLARATION UNDER PENALTY OF PERJURY REGARDING  
LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

I, Terry Silva, President of Seawind Development, Corp., named as the debtor in this case (the “Debtor”), hereby declare under penalty of perjury that I have read the foregoing List of Creditors Holding 20 Largest Unsecured Claims and that it is true and correct to the best of my information and belief. Inclusion of any entity on the List of Creditors Holding 20 Largest Unsecured Claims does not and should not constitute: (1) a waiver of any defense; (2) an acknowledgement of the allowability of any claims; and/or (3) a waiver of any other right, remedy or legal position of the Debtor.

Date: September 17, 2024

/s/ Terry Silva  
Terry Silva, President

## Fill in this information to identify the case:

Debtor name	Seawind Development Corp.	
United States Bankruptcy Court for the:	District of	DE (State)
Case number (If known):		

Check if this is an amended filing

## Official Form 204

## Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an *insider*, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1	James Canitz 14742 Lake Ridge Dr. Eagle River, AK 99577		Loan	D			900,000.00
2	Major Equipment Corp. 1388 Page Industrial Ct. S. Saint Louis, MO 63132		Loan	D			500,000.00
3	Lavery Suite 4000, 1, Place V. Marie Montreal, QC H3B 4M4 Canada		Legal services	D			50,000.00
4	Manou Dessertine 3046 rue Bouthillier Carignan, Québec, J3L 0J3 Canada		Rent				50,000.00
5	W. Martin Huber P.O. Box 12429 Olivette, MO 63141		Loan	C, U, D			Unknown
6	W. Martin Huber Revocable Trust P.O. Box 12429 Olivette, MO 63141		Loan	C, U, D			Unknown
7							
8							

Debtor Seawind Development Corp. \_\_\_\_\_ Case number (*if known*) \_\_\_\_\_

<b>Name of creditor and complete mailing address, including zip code</b>		<b>Name, telephone number, and email address of creditor contact</b>	<b>Nature of the claim</b> (for example, trade debts, bank loans, professional services, and government contracts)	<b>Indicate if claim is contingent, unliquidated, or disputed</b>	<b>Amount of unsecured claim</b> If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					<b>Total claim, if partially secured</b>	<b>Deduction for value of collateral or setoff</b>	<b>Unsecured claim</b>
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re  
SEAWIND DEVELOPMENT CORP.,  
Debtor.

Chapter 11  
(Subchapter V)  
Case No. \_\_\_\_\_

**DECLARATION UNDER PENALTY OF PERJURY  
REGARDING LIST OF EQUITY SECURITY HOLDERS**

I, Terry Silva, President of Seawind Development, Corp., named as the debtor in this case (the “Debtor”), hereby declare under penalty of perjury that I have read the attached List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date: September 17, 2024

*/s/ Terry Silva*  
Terry Silva, President

**List of Equity Security Holders**

Estate of Richard F. Silva

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re  
SEAWIND DEVELOPMENT CORP.,  
Debtor.

Chapter 11  
(Subchapter V)  
Case No. \_\_\_\_\_

**DECLARATION UNDER PENALTY OF  
PERJURY REGARDING CREDITOR MATRIX**

Seawind Development, Corp., the above-captioned debtor (the “Debtor”), filed a petition in this court on September 17, 2024 for relief under chapter 11 of the United States Bankruptcy Code. Contemporaneously with the filing of the petitions, the Debtor filed a list of its creditors (the “Creditor Matrix”). The Creditor Matrix was submitted to the Court electronically.

I, Terry Silva, President of the Debtor, hereby declare under penalty of perjury that I have reviewed the Creditor Matrix and that it is true and correct to the best of my knowledge, information and belief.

Date: September 17, 2024

/s/ Terry Silva  
Terry Silva, President

Estate of Richard F. Silva  
c/o Terry Silva  
2710 Silverside Road  
Wilmington, DE 19810

James Canitz  
14742 Lake Ridge Drive  
Eagle River, AK 99577

Lavery  
Suite 4000  
1, Place Ville Marie  
Montreal, QC H3B 4M4  
CANADA

Major Equip. Corp.  
1388 Page Industrial Court South  
Saint Louis, MO 63132

Manou Dessertine  
3046 rue Bouthillier  
Carignan, Québec, J3L 0J3  
Canada

Sea Air Composites, Inc.  
c/o Manou Dessertine  
3046 rue Bouthillier  
Carignan, Québec, J3L 0J3  
Canada

W. Martin Huber  
P.O. Box 12429  
Olivette, MO 63141

W. Martin Huber Revocable Trust  
P.O. Box 12429  
Olivette, MO 63141